

Please amend the abstract at page 36, lines 2-11 as follows:

A2 A semiconductor device includes a first semiconductor layer formed above a first region of a supporting substrate with a buried oxide layer disposed therebetween and a second semiconductor layer formed on a second region of the supporting substrate. An interface between the supporting substrate and the second semiconductor layer is placed in substantially the same depth position as the undersurface of the buried oxide layer or in a position deeper than the buried oxide layer.